

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE  
Transcriber's Office

March 25, 1999 LB 194

PRESIDENT MAURSTAD: Senator Wickersham, you're recognized.

SENATOR WICKERSHAM: Thank you, Mr. President. There are two motions to return this morning on LB 194 and I hope the body will indulge us. There are two motions because they are really kind of distinctly different issues, but both of them were brought to us by the Property Tax Administrator's Office. One of them relates...the amendment you have now relates to provisions in the bill itself and those are penalty provisions that we inserted for delinquent personal property filings. The existing law is fairly sharp in the penalties that are going to be imposed. We are reducing those in penalty...those penalties in LB 194. When we did that, we intended that that be effective for the current tax year. The Property Tax Administrator's Office has suggested to us that that would be appropriate if it were effective for the next tax year, so that's the...that's the amendment. It delays the effective date of that change in the penalties to January 1st of the year 2000, the rationale being that you have to give time for county assessors to adjust to the change. They may have to change programmings in computers. They certainly have to change some of their forms that notify people about the penalties and the extent of the penalties, so, in order to get all of that into the works, the Property Tax Administrator's Office is now suggesting that the appropriate operative date be January 1st, 2000, for that change in penalties, and that's AM0869 and I would certainly ask that you return 194 for that amendment and then adopt it. Thanks.

PRESIDENT MAURSTAD: Thank you, Senator. Seeing no lights, Senator, you're recognized to close. Senator Wickersham waives closing. Question before us is the motion to return LB 194 to Select File for specific amendment. Those in favor vote aye; those opposed nay. Please record.

CLERK: 37 ayes, 0 nays, Mr. President, on the motion to return the bill.

PRESIDENT MAURSTAD: Question is agreed to. Senator Wickersham on AM0869.

SENATOR WICKERSHAM: Mr. President, as I described briefly in